

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
W.R. GRACE & CO., et al.,)
Debtors.) Case No. 01-01139 (JKF)
) (Jointly Administered)
)

DENY/WO
**ORDER GRANTING PACIFICORP AND THE VANCOTT BAGLEY
CORNWALL & MCCARTHY 401(K) PROFIT SHARING PLAN'S
MOTION FOR LEAVE TO FILE LATE PROOFS OF CLAIM**

THIS matter coming before the Court on the Motion of PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(k) Profit Sharing Plan (the "VanCott Plan") pursuant to 11 U.S.C. § 105(a) and Rule 9006(b) of the Federal Rules of Bankruptcy Procedure, for leave to file a late proof of claim (the "Motion"); and the Court having reviewed the Motion and all other pleadings related thereto, and otherwise being fully advised in the premises of the Motion; and the Court having found that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (ii) this is a core matter pursuant to 28 U.S.C. § 157(b), (iii) Notice of the Motion was sufficient under the circumstances, and (iv) good cause exists to grant the relief requested by the Motion, now, therefore, for the reasons more fully set forth in the record of the hearing on the Motion,

IT IS HEREBY ORDERED THAT:

DENIED

1. The Motion is ~~GRANTED~~, and
2. ~~PacifiCorp and the VanCott Plan are hereby allowed thirty days (30) from the date of the entry of this Order to each file a proof of claim with the Debtors' claims agent, Rust~~

The Court has reviewed the briefs, response briefs, reply brief, all exhibits and considered the arguments of

counsel. The court agrees with and adopts Consulting, Inc., which claims shall be deemed timely filed notwithstanding the Bar Date of March 31, 2003, previously set by this Court.

Signed this 20 day of Sept, 2005.

the reasoning in Debtor's Brief (D.I. 7746) and Response (D.I. 8283). Excusable neglect has not been established. Judith K. Fitzgerald
HON. JUDITH K. FITZGERALD
UNITED STATES BANKRUPTCY COURT JUDGE